IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 6TH NOVEMBER 2007 / 15TH KARTHIKA 1929

WP(C).No. 5080 of 2007(D)

PETITIONER:

DR.M.ASSAN KOYA,
S/O.DR.MOHAMMED, KOYA'S HOSPITAL, CHERUVANNUR,
FEROKE, KOZHIKODE.

BY ADV. SRI.ABRAHAM JOHN

RESPONDENTS:

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1. THE COMMISSIONER OF INCOME TAX,
AYAKAR BHAVAN (SOUTH BLOCK), KOZHIKODE-1.

2. THE TAX RECOVERY OFFICER, RANGE-2,
KOZHIKODE, OFFICE OF THE TAX RECOVERY OFFICER,
AYAKAR BHAVAN, 5TH FLOOR, MANANCHIRA,
KOZHIKODE-1.

BY ADV. SRI.P.K.R.MENON,SR.COUNSEL,GOI(TAXES)
SRI.GEORGE K. GEORGE, SC FOR IT

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 06/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

P1: TRUE PHOTOCOPY OF THE ATTACHMENTORDER DT.18.2.2002.

P2: TRUE PHOTOCOPY OF THE SAID ORDER DT.31.10.2006.

P3: TRUE PHOTOCOPY OF LETTER DT.1.1.2007.

P4: TRUE PHOTOCOPY OF LETTER DT.10.1.2007.

P5: TRUE PHOTOCOPY OF APPLICATION DT.29.1.2007.

P6: TRUE PHOTOCOPY OF LETTER DT.30.1.2007.

TRUE COPY

PA TO JUDGE

ANTONY DOMINIC, J.

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W.P.(C) No.5080 of 2007

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Dated this the 6th day of November, 2007.

JUDGMENT

Prayer sought for is to quash the proceedings initiated for proclamation and sale of the immovable property covered by attachment order dated 18.2.2002. Standing Counsel for respondents submits that coercive action was necessitated on account of the default in paying the dues under the Income Tax Act. It is also submitted that subsequently the entire amount has been paid and the attachment has been lifted. In view of this, nothing further survives in this W.P. Counsel submits that they are still aggrieved because excess amount has been recovered. If that be so, the petitioner is always at liberty to pursue the claim independently.

Writ Petition is disposed of as above.

ANTONY DOMINIC
Judge

pms